

Matthew A. Brill
Direct Dial: 202-637-1095
matthew.brill@lw.com

555 Eleventh Street, N.W., Suite 1000
Washington, D.C. 20004-1304
Tel: +1.202.637.2200 Fax: +1.202.637.2201
www.lw.com

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April 18, 2017

VIA ECFS

Marlene H. Dortch
Secretary
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Re: *Comprehensive Review of the Part 32 Uniform System of Accounts, WC Docket No. 14-130; Jurisdictional Separations and Referral to the Federal-State Joint Board, CC Docket No. 80-286*

Dear Ms. Dortch:

On April 14, 2017, the undersigned, along with Matthew Murchison of Latham & Watkins LLP and Beth Choroser of Comcast Corporation (“Comcast”), met with Nicholas Degani, Senior Counsel to Chairman Pai, and Jay Schwarz, Wireline Advisor to Chairman Pai, regarding the above-referenced proceedings. We discussed the Order adopted on February 23, 2017, permitting price cap carriers to adopt Generally Accepted Accounting Principles (“GAAP”) in lieu of continuing to operate pursuant to the Uniform System of Accounts (“USOA”) set forth in Part 32 of the Commission’s rules. We emphasized the importance of continuing to ensure transparency with respect to pole attachment cost data, which historically has been made available through annual public filings. We also asked about mechanisms for promoting stability in pole attachment rates in connection with the transition from USOA to GAAP, and about the operation of the Implementation Rate Difference in calculating pole attachment rates.

Please contact the undersigned if you have any questions regarding this submission.

Respectfully submitted,

/s/ Matthew A. Brill

Matthew A. Brill
of LATHAM & WATKINS LLP
Counsel for Comcast

cc: Nicholas Degani
Jay Schwarz